

Step 3 shows that Kyle could not be a qualifying child, and that he has a qualifying child who is not another taxpayer's qualifying child. Step 4 does not apply to Kyle.

**Step 3 Qualifying Child**

**A qualifying child is a child who is your...**

Son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandchild)

**or**

Brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew) whom you cared for as you would your own child

**or**

Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child)

**AND**

**was at the end of 2003...**

Under age 19

**or**

Under age 24 and a student (see page 43)

**or**

Any age and permanently and totally disabled (see page 43)

**AND**

**who...**

Lived with you in the United States for more than half of 2003. If the child did not live with you for the required time, see Exception to "Time Lived With You" Condition on page 42.

**Note.** If the child was married, see page 43.

1. Look at the qualifying child conditions above. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2003?

☐ **Yes.** 

You cannot take the credit. Put "No" to the left of the entry space for line 41.

☐ **No.** *Continue* 

2. Do you have at least one child who meets the above conditions to be your qualifying child?

☐ **Yes.** *Go to question 3.*

☐ **No.** *Skip question 3; go to Step 4, question 2.*

3. Does the child meet the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2003?

☐ **Yes.** *See Qualifying Child of More Than One Person on page 43.*

☐ **No.** This child is your qualifying child. The child must have a valid social security number as defined on page 43 unless the child was born and died in 2003. *Skip Step 4; go to Step 5 on page 42.*

**Step 4 Filers Without a Qualifying Child**

1. Look at the qualifying child conditions in Step 3. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2003?

☐ **Yes.** 

You cannot take the credit. Put "No" to the left of the entry space for line 41.

☐ **No.** *Continue* 

2. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2003 tax return?

☐ **Yes.** 

You cannot take the credit.

☐ **No.** *Continue* 

3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2003?

☐ **Yes.** *Continue* 

☐ **No.** 

You cannot take the credit.

4. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2003? Members of the military stationed outside the United States, see page 43 before you answer.

☐ **Yes.** *Go to Step 5 on page 42.*

☐ **No.** 

You cannot take the credit. Put "No" to the left of the entry space for line 41.

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